

GENERAL LAWS

(TEMPORARY)

CHAPTER 40

WORLD WAR SERVICE COMPENSATION

S. F. 372

AN ACT to authorize the World War II service compensation board to pay World War II service compensation to applicants who file applications therefor between January 1, 1951 and June 30, 1953, inclusive, and to make an appropriation therefor.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. There is hereby reappropriated from the funds appro-
2 priated by chapter fifty-four (54), Laws of the Fifty-fourth General
3 Assembly, which remain to the credit of the World War II service
4 compensation fund and are not needed for the purpose of carrying
5 out the provisions of section two (2) of that Act, an amount sufficient
6 to carry out the provisions of section two (2) of this Act.

1 SEC. 2. The World War II service compensation board is hereby
2 authorized to pay World War II service compensation as provided for
3 by the provisions of chapter thirty-five A (35A), Code 1950, to appli-
4 cants who file claims for such compensation between the dates of Jan-
5 uary 1, 1951 and June 30, 1953, inclusive, provided such applicants
6 are otherwise found eligible for such compensation according to the
7 conditions and provisions of chapter thirty-five A (35A), Code 1950.

1 SEC. 3. This Act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Daily Rec-
3 ord, a newspaper published at Cedar Falls, Iowa, and the Cherokee
4 Daily Times, a newspaper published at Cherokee, Iowa.

Approved April 17, 1953.

I hereby certify that the foregoing Act, Senate File 372, was published in the Daily Record, Cedar Falls, Iowa, April 20, 1953, and in the Cherokee Daily Times, Cherokee, Iowa, May 5, 1953.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 41

VETERANS' HOUSING

H. F. 500

AN ACT to amend chapter one hundred fifty-one (151), section twenty-two (22), Acts of the Fifty-fourth General Assembly, relating to veterans' housing.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend chapter one hundred fifty-one (151), section
2 twenty-two (22), Acts of the Fifty-fourth General Assembly, by strik-

3 ing from line three (3) the words "federally or state" and insert in
4 lieu thereof the words "federally, state or municipally".

1 SEC. 2. Further amend chapter one hundred fifty-one (151), sec-
2 tion twenty-two (22), Acts of the Fifty-fourth General Assembly, by
3 adding the following new sentence thereto: "The provisions of this
4 section shall apply only for three (3) years from the date this Act
5 becomes effective."

Approved April 22, 1953.

CHAPTER 42

SERVICE MEN'S INCOME TAX

S. F. 81

AN ACT providing for the deduction from gross income of persons taxable under the provisions of chapter* four hundred twenty-two point eight (422.8), Code 1950, of the first two thousand dollars (\$2,000.00) of compensation from the federal government to persons in the armed forces of the United States during the period beginning January 1, 1952 and ending December 31, 1954, and repealing chapter forty-three (43), Laws of the 51st General Assembly.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Subsection two (2) of section four hundred twenty-
2 two point eight (422.8), Code 1950, is hereby amended by adding
3 thereto the following provisions:

4 "The first two thousand dollars (\$2,000.00) of compensation from
5 the federal government each year of any person in the armed forces
6 of the United States for military services performed during the
7 period beginning January 1, 1952 and ending December 31, 1954.
8 There shall also be exempt from the gross income of any such person
9 subsistence or dependency allowance made either to him or to his
10 dependents by the government of the United States as a result of his
11 services in the armed forces, and any payments received by him in
12 the form of pensions, disability allowances or for rehabilitation or
13 educational purposes arising from his services. This exemption shall
14 be in addition to the two thousand dollars (\$2,000.00) exempt by
15 reason of compensation for services rendered and shall not be termi-
16 nated upon his discharge from service.

17 "Compensation of all kinds received by or payable to any person
18 by reason of services in the armed forces of the United States from
19 the period beginning January 1, 1952 and ending December 31, 1954,
20 who shall die while a member of the armed forces of the United
21 States or as a result of wounds or illness incurred while performing
22 such services.

23 "The state tax commission shall have the power to make refunds
24 to persons affected by the provisions of this Act, who have paid state
25 individual income taxes during the period covered by this Act, which
26 payments would be reduced or annulled through the application of
27 these subsections. Such refunds shall be granted under such rules
28 and regulations as the state tax commission may provide. Claims for

*According to enrolled Act.